

UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

IN RE: DENNIS R. MOORE and	:	CHAPTER 13
ROBERTA M. MOORE	:	
Debtor(s)	:	
	:	
CHARLES J. DEHART, III	:	
STANDING CHAPTER 13 TRUSTEE	:	
	:	
vs.	:	
	:	
DENNIS R. MOORE and	:	
ROBERTA M. MOORE	:	
Respondent(s)	:	CASE NO. 5-16-bk-04445

TRUSTEE'S OBJECTION TO SECOND AMENDED CHAPTER 13 PLAN

AND NOW, this 6th day of November, 2017, comes Charles J. DeHart, III, Standing Chapter 13 Trustee, and objects to the confirmation of the above-referenced debtor(s)' plan for the following reason(s):

1. Debtor(s)' plan violates 11 U.S.C. Sec. 1322(a)(2) in that the debtor(s) has not provided for full payment, in deferred cash payments, of all claims entitled to priority under 11 U.S.C. Sec. 507. More specifically, the IRS claim is unassessed due to unfiled returns for the last six years.

2. Debtor(s)' plan violates 11 U.S.C. Sec. 1325(a)(4) in that the value of property to be distributed under the plan on account of each allowed unsecured claim is less than the amount that would be paid on such claim if the estate were liquidated under Chapter 7. More specifically, debtors have excess non-exempt equity in the following:

a. Business assets. Provide balance sheets for 2016-1120 S Federal Tax Return.

3. The Trustee avers that debtor(s)' plan is not feasible based upon the following:

a. The plan is underfunded relative to claims to be paid.

WHEREFORE, Trustee alleges and avers that debtor(s) plan is nonconfirmable and therefore Trustee prays that this Honorable Court will:

- a. Deny confirmation of debtor(s) plan.
- b. Dismiss or convert debtor(s) case.
- c. Provide such other relief as is equitable and just.

Respectfully submitted:

Charles J. DeHart, III
Standing Chapter 13 Trustee
8125 Adams Drive, Suite A
Hummelstown, PA 17036
(717) 566-6097

BY: /s/Agatha R. McHale
Attorney for Trustee

CERTIFICATE OF SERVICE

AND NOW, this 6th day of November, 2017, I hereby certify that I have served the within Objection by electronically notifying parties or by depositing a true and correct copy of the same in the United States Mail at Harrisburg, Pennsylvania, postage prepaid, first class mail, addressed to the following:

Brian E. Manning, Esquire
502 South Blakely Street
Dunmore, PA 18512

/s/Deborah A. Behney
Office of Charles J. DeHart, III
Standing Chapter 13 Trustee